a taste masking layer composed of a material which is generally insoluble in saliva at a neutral to basic pH and completely soluble in saliva at a pH of less than about 6.5; and

a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20 seconds after being placed into the mouth and being capable of rapidly exposing said spacing layer when in the stomach of a patient; wherein the taste-masked formulation disintegrates in the mouth of a patient in less than 90 seconds to form a suspension of particles; wherein the coated drug-containing core generally has a diameter of no larger than 1,500 microns.

14. (Fourth Amended) A dosage form intended for direct oral administration, comprising:

an effective amount of at least one drug, said drug present in the cores of coated particles, said cores including a taste masking layer composed of a material which is generally insoluble in saliva at a neutral to basic pH and completely soluble in saliva at a pH of less than about 6.5; and

a spacing layer surrounding said core and substantially completely sequestering said core from said taste masking layer and being capable of rapidly exposing said core when exposed in the stomach of a patient; said taste masking layer preventing exposure of said spacing layer in the mouth of a patient for a period of at least about 20 seconds after being placed into the mouth and being capable of rapidly exposing said spacing layer when in the stomach of a patient; and

at least one pharmaceutically acceptable excipient provided in an amount of between greater than zero and less than 100%, based on the weight of the finished dosage form; wherein the taste-masked formulation disintegrates in the mouth of a patient in less than 90 seconds to form a suspension of particles; wherein the coated drug-containing core generally has a diameter of no larger than 1,500 microns.

Please add new claims 26 and 27, as follows:

26. The taste masked formulation of claim 1, wherein the suspension of particles does not significantly interfere with the bioavailability of the active ingredient.

27. The dosage form of claim 14, wherein the suspension of particles does not significantly interfere with the bioavailability of the active ingredient.